

- [Till innehåll](#)
- [Till navigationen](#)
- [Teckenspråk](#)
- [Other languages](#)
- [Kontakta oss](#)
- [Logga in](#)

Search

- [Privat](#)
- [Företag](#)
- [Föreningar](#)
- [Offentliga aktörer](#)
- [Om oss](#)

[Logga in](#)

[Sök](#)

Sök

Sök

Meny

[Privat](#)

[Företag](#)

[Föreningar](#)

[Offentliga aktörer](#)

[Om oss](#)

[Other languages](#)

[In English \(Engelska\)](#)

[Individuals and employees](#)

[Businesses and employers](#)

[Congestion tax](#)

[Starting and running a Swedish business](#)

[Filing tax returns for rental buildings](#)

[Filing tax returns for agricultural properties](#)

[Filing tax returns for industrial properties](#)

[Registering a business](#)

[Deregister a business](#)

[Changing or restructuring a company](#)

[Declaring Taxes – Businesses](#)

[Paying Taxes – Businesses](#)

[Refund from tax account](#)

[How to fill in staff registers on business premises](#)

[Cash registers](#)

[Liability for payment of legal persons unpaid taxes and fees](#)

[Electricity support for businesses](#)

[Hiring workers from abroad](#)

[Information about Tax deduction request e-service](#)

[Non-Swedish businesses with operations in Sweden](#)

[Non-established foreign businesses](#)

[Non-profit associations](#)

[New tax regulations from 2021 regarding work in Sweden](#)

[Short-time work allowance](#)

[Application for an Advance Pricing Agreement regarding international transactions](#)

[Taxis, F-tax and VAT](#)

[More on Skatteverket](#)

[Contact us](#)

[Submitting e-invoices to us](#)

[News 2024](#)

Search

[Webinars](#)

[Collaboration](#)

[اَرَبِيْكَ \(Arabiska\)](#)

[Bosanski, hrvatski, srpski \(Bosniska, kroatiska, serbiska\)](#)

[Davvisámegiella, Julevsámegiella, Áarjelsaemien \(Samiska\)](#)

[Auf Deutsch \(Tyska\)](#)

[En español \(Spanska\)](#)

[Eesti \(Estniska\)](#)

[En Français \(Franska\)](#)

[ייִדיש \(Jiddisch\)](#)

[Meänkieli \(Vårt språk\)](#)

[فارسی \(Persiska\)](#)

[Po polsku \(Polska\)](#)

[Romanés \(Romani\)](#)

[Русский \(Ryska\)](#)

[Soomaali \(Somaliska\)](#)

[Sorani \(Sorani\)](#)

[Suomeksi \(Finska\)](#)

[Türkçe \(Turkiska\)](#)

[Українська \(Ukrainska\)](#)

[ትግርኛ \(Tigrinska\)](#)

[دري \(Dari\)](#)

[Teckenspråk](#)

[Starting and running a Swedish business](#)

## Other languages

- [Individuals and employees](#)

[Businesses and employers](#)

- [Congestion tax](#)

[Starting and running a Swedish business](#)

- [Filing tax returns for rental buildings](#)
- [Filing tax returns for agricultural properties](#)
- [Filing tax returns for industrial properties](#)
- [Registering a business](#)
- [Deregister a business](#)
- [Changing or restructuring a company](#)
- [Declaring Taxes – Businesses](#)
- [Paying Taxes – Businesses](#)
- [Refund from tax account](#)
- [How to fill in staff registers on business premises](#)
- [Cash registers](#)
- [Liability for payment of legal persons unpaid taxes and fees](#)
- [Electricity support for businesses](#)
- [Hiring workers from abroad](#)
- [Information about Tax deduction request e-service](#)

- [Non-Swedish businesses with operations in Sweden](#)

- [Non-established foreign businesses](#)

- [Non-profit associations](#)

- [New tax regulations from 2021 regarding work in Sweden](#)

- [Short-time work allowance](#)

- [Application for an Advance Pricing Agreement regarding international transactions](#)

- [Taxis, F-tax and VAT](#)

- [More on Skatteverket](#)

- [Contact us](#)

- [Submitting e-invoices to us](#)

- [News](#)

- [Webinars](#)

- [Collaboration](#)

- [Other languages](#)
- » [In English \(Engelska\)](#)
- » [Businesses and employers](#)
- » [Starting and running a Swedish business](#)
- » Hiring workers from abroad

[Listen](#)

[Language](#)

- [Swedish \(Svenska\)](#)

## Hiring workers from abroad for work carried out in Sweden

Here you can find information about the rules that apply when you hire someone who is resident abroad to carry out work in Sweden.

This is a guide for Swedish or non-Swedish employers with a permanent establishment in Sweden who hire workers from abroad for work in Sweden. The term "workers from abroad" refers to individuals living abroad who are planning to move to Sweden to work, either on a temporary or permanent basis.

- [Permanent establishment](#)

### If you are planning to employ someone from abroad, or have already done so

#### Are you planning to employ someone?

#### Employing EU/EEA or Swiss citizens

A citizen of an EU/EEA country or Switzerland does not need a work permit to work in Sweden. However, Swiss citizens must apply to the Swedish Migration Agency ("Migrationsverket") for a residence permit if they intend to stay in Sweden for longer than three months.

Employers who are going to employ a citizen of another country (Swedish Migration Agency) Your employee must either submit a preliminary income tax (A-tax) notification to the Swedish Tax Agency, or apply to us for special income tax for non-residents ("SINK"). We will then reach a decision on which type of income tax is applicable. As an employer, you can also apply to us for a decision regarding SINK on behalf of an employee.

Your employee's tax liability in Sweden determines whether an A-tax notification or a SINK application to the Swedish Tax Agency is required.

- [Liability for taxation](#)

## **Employing citizens of countries other than EU/EEA member states or Switzerland**

A citizen of a country other than EU/EEA member state or Switzerland needs a work permit to work in Sweden. As an employer, you are responsible for checking that anyone you intend to employ has the right to work in Sweden. You can do this by contacting the Swedish Migration Agency.

Once the person you intend to employ has shown that they have the right to work in Sweden, they must then either submit a preliminary income tax (A-tax) notification to the Swedish Tax Agency, or apply to us for special income tax for non-residents ("SINK"). We will then reach a decision on which type of income tax is applicable. As an employer, you can also apply to us for a decision regarding SINK on behalf of an employee.

You are also obliged to inform the Swedish Tax Agency if you hire someone who is a citizen of a country other than an EU/EEA member state or Switzerland. You must fill in form SKV 1160 "Notification – Employment of a foreigner" for each employee, and submit it to the Swedish Tax Agency by the 12th day of the month following their employment start date at the latest.

- [Employing third-country nationals \(in Swedish\)](#)
- [Notification – employment for a foreigner \(SKV 1160\)](#)

Do you have employees who plan to live in Sweden for one year or longer?

An employee who is going to stay in Sweden for one year or longer must notify the Swedish Tax Agency of their move to Sweden. This employee will be listed in the Swedish Population Register and assigned a personal identity number provided that they fulfil the population registration requirements. The same applies to any of their family members who are going to stay in Sweden for one year or longer.

If we list your employee in the Swedish Population Register and assign a personal identity number to them, you must state this number in your PAYE returns. If your employee has previously been assigned a coordination number, it will be replaced by their personal identity number and the data will be combined.

- [Moving to Sweden](#)

## **Have you already employed someone?**

### **Register as an employer**

If you are not already registered as an employer in Sweden, you need to apply to the Swedish Tax Agency for registration before making your first salary payment.

- [Register as an employer \(in Swedish\)](#)

## Check which preliminary tax rate applies

A decision from the Swedish Tax Agency regarding preliminary income tax (A-tax) or special income tax for non-residents (SINK) is needed for you to be able to deduct the correct amount of preliminary tax from an employee's salary. Your employee's tax liability in Sweden determines whether the Swedish Tax Agency needs to reach a decision regarding A-tax or SINK.

- [Liability for taxation](#)

If an employee has unlimited tax liability and has not previously received a decision notice from the Swedish Tax Agency regarding preliminary income tax (A-tax), they must submit an A-tax notification to us.

If an employee has limited tax liability and has not received a decision notice on special income tax for non-residents (SINK) applicable to the employment you have offered them, either you or your employee should submit a SINK application.

Once the Swedish Tax Agency has received an A-tax notification or SINK application for this employee, we will reach a decision regarding how much preliminary tax you should deduct.

## Filing PAYE tax returns

When you pay compensation for work, you must declare salaries, employer contributions and deducted preliminary tax in a monthly PAYE tax return. Even if an employee does not have a coordination number or personal identity number, you must still file a PAYE return for them.

- [Filing a PAYE tax return](#)

## Inform the Swedish Tax Agency if you have an employee who is a citizen of a country other than an EU/EEA member state or Switzerland

If you have an employee who is a citizen of a country other than an EU/EEA member state or Switzerland, you are obliged to inform the Swedish Tax Agency that you have hired them. You must do this by the 12th day of the month following their employment start date at the latest.

- [Employing third-country nationals \(in Swedish\)](#)
- [Notification – Employment of a foreigner \(SKV 1160\)](#)

## Getting a decision from the Swedish Tax Agency regarding preliminary income tax (A-tax) or special income tax for non-residents (SINK)

## How does your employee get a decision?

If your employee has the right to work in Sweden and has – or will have – a taxable income, they must submit a preliminary income tax (A-tax) notification to the Swedish Tax Agency (if a decision has not been reached previously regarding the tax table that applies to their income). If your employee is going to stay in Sweden for less than six months, they should apply to the Swedish Tax Agency for special income tax for non-residents (SINK). Your employee must submit their own notification for preliminary income tax (A-tax). Either you or your employee can submit an application for special income tax for non-residents (SINK). Your employee can start working before receiving an A-tax or SINK decision notice from us.

Your employee must, as soon as possible, book an appointment and visit a Swedish state service centre to apply for a coordination number or request a reactivation of their coordination number. Your employee can submit a notification for preliminary income tax (A-tax) or submit an application for special income tax for non-residents (SINK) when they visit the Swedish state service centre for an identity check.

- [Coordination numbers](#)

### **What is the difference between A-tax and SINK?**

An employee who is not resident in Sweden must be registered for either A-tax or SINK, depending on whether they are considered to have limited or unlimited tax liability in Sweden.

#### **Preliminary income tax (A-tax)**

If a person has unlimited tax liability in Sweden, their income is taxable in accordance with the Swedish Income Tax Act. Their employer must deduct preliminary tax from their income (A-tax). An employee has unlimited tax liability in Sweden if they meet any of the following criteria:

- they are resident in Sweden
- they stay in Sweden on a permanent basis – i.e., for six consecutive months or longer Short breaks (to visit their country of citizenship, for example) do not affect an employee's permanent stay in Sweden. The length of the employee's stay in Sweden, rather than the period of employment, is the decisive factor. To be considered to be staying in Sweden on a permanent basis, an employee must generally sleep here.
- Your employee has a significant connection to Sweden This means that your employee has lived in Sweden previously and still has a significant connection to Sweden, such as family, residential property, significant assets or similar.

#### **SINK: special income tax for non-residents**

If an employee does not meet any of the criteria outlined above, they are considered to have limited tax liability in Sweden. Their income should therefore be taxed in accordance with the SINK regulations.

- [SINK: special income tax for non-residents \(in Swedish\)](#)

### **What is considered a permanent stay in Sweden?**

The Swedish Tax Agency must determine whether or not your employee is staying in Sweden on a permanent basis. To be considered to be staying permanently in Sweden, an employee must generally sleep here.

#### Example 1: An employee who commutes to Sweden daily

Fredrik lives in Denmark but works in Sweden for a Swedish employer. He commutes to work in Malmö from his home in Copenhagen. Fredrik is not considered to be staying permanently in Sweden since he does not sleep here. His income is therefore taxable in accordance with the SINK regulations. However, even though Fredrik has limited tax liability in Sweden, he can choose for his income to be taxed in accordance with the Swedish Income Tax Act (i.e., he can pay preliminary income tax (A-tax) if he likes).

#### What is a permanent stay in Sweden?

A stay of six consecutive calendar months in Sweden is considered a permanent stay. The period is calculated without taking into account the start of each new calendar year. A temporary stay abroad can count as part of a permanent stay in Sweden. If the period spent abroad is shorter than, or equal to, the preceding or consequent stay in Sweden, it is considered a temporary break and counts as part of a permanent stay in Sweden. However, a stay abroad of six months or more always ends a permanent stay in Sweden.

#### Example 2: Temporary breaks in a stay in Sweden

Nina lives both in Sweden and abroad as following:

- Three months in Sweden: January, February, March
- Two months abroad: April, May
- Two months in Sweden: June, July

The period she spends abroad in April and May is shorter than her preceding stay in Sweden, and equal to her subsequent stay in Sweden. This period is therefore included in Nina's permanent stay in Sweden, even though she spends only five months in Sweden.

#### Registering for preliminary income tax (A-tax)

If you pay compensation for work to an employee who is not listed in the Swedish Population Register, but whose income is taxable in accordance with the Swedish Income Tax Act (i.e., subject to A-tax), you must check this employee's A-tax decision notice every calendar year to ensure you are deducting the correct amount of preliminary tax. To remain registered for A-tax, your employee must submit an A-tax notification to the Swedish Tax Agency every year. You cannot submit an A-tax notification to us on behalf of an employee.

- [Notification of preliminary income tax \(A-tax\)](#)
- [Application for preliminary tax \(SKV 4402\)](#)

If your employee has recently been listed in the Swedish Population Register, they must show you their current A-tax certificate. This certificate indicates the rate at which you should deduct preliminary tax from their salary payments. The same applies if you employ someone who is already listed in the Swedish Population Register. You can request information about the preliminary tax rate that applies to an employee via our e-service "Fråga om skatteavdrag" ("Request information on deducted tax").

- [Request information on deducted tax \(in Swedish\)](#)

A person whose income is taxable in accordance with the Swedish Income Tax Act (i.e., subject to A-tax) must file an income tax return – including the details of their earnings – the year after their salary payments are made.

- [Do I need to file a tax return?](#)

### **Register for special income tax for non-residents (SINK)**

In order to deduct the correct amount of preliminary tax from payments to your employee, either you or the employee in question must submit an application for special income tax for non-residents (SINK). An employee must make a new application every calendar year for each employer they have. Either you or your employee can submit an application for special income tax for non-residents (SINK). You can make a SINK application for an employee living abroad via the Swedish Tax Agency's API "Skatteregistrera utomlands bosatta" ("SINK application for an individual living abroad"), or by using our e-service or filling in a form.

- [Application for special income tax for non-residents – SINK](#)
- [Special income tax for non-residents \(SKV 4350\) \(in Swedish\)](#)
- [API: SINK application for an individual living abroad \(in Swedish\) External link.](#)

### **Choosing to pay preliminary income tax (A-tax) in accordance with the Swedish Income Tax Act**

An individual with limited tax liability can choose to pay preliminary income tax (A-tax) in accordance with the Swedish Income Tax Act instead of SINK. You must deduct preliminary tax from salary payments in accordance with the relevant tax table, unless the Swedish Tax Agency has specified that a different rate should be applied. Your employee must declare salary payments in an income tax return the year after the payments were made. When filling in a tax return, they are entitled to claim tax deductions for costs such as increased living expenses or travel to and from work. Your employee is also entitled to apply for a tax adjustment. They may also qualify for tax relief, general deductions and basic allowances.

- [Choosing to pay tax in accordance with the Swedish Income Tax Act \(legal guidance, in Swedish\) External link.](#)
- [Tax relief, general deductions and basic allowances \(legal guidance, in Swedish\) External link.](#)

In order to apply for your employee's income to be taxed in accordance with the Income Tax Act, you or your employee can submit a SINK application and state that they wish to pay A-tax instead of SINK. If you fill in the application form, you should state this wish under "other information" (Övriga upplysningar). In the e-service, you can write this in response to the question about how your employee would like their income to be taxed.

### **Useful information: please read this before submitting an A-tax notification or SINK application**

In our e-services, the online application forms are adapted according to your employee's specific circumstances, depending on the responses provided. We issue a receipt reference, confirming to you the date on which we received the notification or application submitted via one of our e-services. Our e-services are available in both Swedish and English. You do not need to have Swedish e-identification to use these e-services. However, you must have an e-mail address in order to request a temporary login code.



Our processing times for applications made via paper forms are sometimes longer.

Your employee must, as soon as possible, book an appointment and visit a Swedish state service centre to apply for a coordination number or request a reactivation of their coordination number. Your employee can submit a notification for preliminary income tax (A-tax) or submit an application for special income tax for non-residents (SINK) when they visit the Swedish state service centre for an identity check.

- [Coordination numbers](#)

Your application is likely to be processed faster if it is complete on submission and includes all the details and documentation we require. If your application is incomplete, the Swedish Tax Agency will ask you to provide any complementary information or supporting documentation required.

### **Contact or representative**

Usually, the Swedish Tax Agency will contact your employee if we have any questions about an application or notification.

If your employee has provided us with the name of a contact person, we will address any questions that arise to this person. However, we will send a decision notice directly to the employee concerned.

If your employee chooses to use a representative, they must have a written power of attorney to act as a representative with regard to the notification or application in question. The Swedish Tax Agency will then address further communication to the employee's representative. We will contact this representative if we have any questions and also send them the decision notice.

### **Coordination numbers**

#### **What is a coordination number, and how can you apply for one?**

A coordination number is a unique identifier that the Swedish Tax Agency can assign to an individual who has never been listed in the Swedish Population Register and does not therefore have a Swedish personal identity number. The Swedish Tax Agency decides whether to issue a coordination number.

If you have an employee who does not have a personal identity number or coordination number, and is not going to be listed in the Swedish Population Register, your employee must apply for their own coordination number. Your employee must book an appointment and visit a Swedish state service centre in person for an identity check. We will then assign a coordination number to your employee, and mark its identity level as "confirmed".

- [Coordination numbers](#)

### **Coordination numbers: decisions regarding A-tax or SINK**

If you have an employee who is going to work in Sweden, they must either submit a preliminary income tax (A-tax) notification to the Swedish Tax Agency, or apply to us for special income tax for non-residents ("SINK"). This also applies if your employee already has a Swedish personal identity number but is not currently listed in the Swedish Population Register. If the employee has a coordination number, they should state it when submitting their A-tax notification or

SINK application. This also applies if they already have a Swedish personal identity number.

Your employee must apply for a coordination number and may receive a notification about visiting a Swedish state service centre in person for an identity check.

Please note that even if your employee has a coordination number or a decision regarding A-tax or SINK, you as an employer must check that your employee has the legal right to work in Sweden.

#### **It's important that you or your employee provide a correct contact address**

Please make sure you or your employee provide a correct contact address for them in your A-tax notification or SINK application. This must be an address at which your employee can receive post.

#### **Assigning and reactivating coordination numbers: the current regulations**

From 1 September 2023, if you have an employee who would like us to assign or reactivate a coordination number for them, they must book an appointment and visit a Swedish state service centre in person and provide a valid proof of identity document. In some cases, an employee can be assigned a coordination number marked with a lower identity level in connection with an A-tax or SINK decision. We will then mark the identity level of their assigned coordination number as either "probable" or – in exceptional cases – "uncertain".

#### **Visit a state service centre for an identity check**

Before we can assign or reactivate a coordination number, your employee must as soon as possible book an appointment and visit a Swedish state service centre in person for an identity check. Your employee may receive a notification about visiting a Swedish state service centre in person for an identity check.

- [Coordination numbers](#)
- [Visit us](#)

#### **Request a reactivation of a coordination number**

If your employee has previously been assigned a coordination number, and it has been deactivated, they can submit a reactivation request if they need it – provided that they still have a significant connection to Sweden. To do so, your employee must book an appointment and visit a Swedish state service centre for an identity check.

#### **A personal identity number will replace a coordination number.**

If we list your employee in the Swedish Population Register and assign a personal identity number to them, this will replace their coordination number. Data associated with the coordination number will now be connected to the employee's personal identity number.

- [Coordination numbers](#)

## Deducted preliminary tax, employer contributions and PAYE returns

### Here's how to calculate preliminary tax

You must generally deduct preliminary tax from cash payments you make as compensation for work carried out in Sweden. Both cash payments and taxable benefits are included in the basis for deducted preliminary tax.

You can pay an employee a salary before they have received a decision notice from us regarding preliminary income tax (A-tax), special income tax for non-residents (SINK), or their coordination number or personal identity number.

### Deducting preliminary tax in accordance with the relevant tax table (decisions on preliminary A-tax)

If you have an employee who has received a decision notice from us regarding preliminary tax (A-tax registration), the rate at which you must deduct preliminary tax from compensation will be stated in the decision notice. Either the relevant tax table or a special calculation basis (tax adjustment) will apply. You can request information about the tax rate that applies to an employee's compensation via our e-service "Fråga om skatteavdrag" ("Request information on deducted tax").

- [Request information on deducted tax \(in Swedish\)](#)
- [Deducted tax](#)

### Deducting tax in accordance with a decision regarding SINK

If your employee has received a decision notice from us regarding SINK, you must deduct tax at the rate of 25% from compensation you pay them for work or assignments they have carried out in Sweden. If compensation relates to board directors' fees, this is also liable to taxation in Sweden – even if the work or assignment is carried out abroad. Since your employee has received a decision notice regarding SINK, they should not file an income tax return.

- [SINK- special income tax for foreign residents](#)
- [SINK: special income tax for non-residents – for employers \(in Swedish\)](#)

### Preliminary tax deductions before we have reached a decision regarding A-tax or SINK

If your employee does not show you a decision notice regarding A-tax or SINK, you must deduct preliminary tax at a higher rate. This means that you must use the tax table deduction rate that corresponds to the municipal tax applicable in the area in which you carry out your business activities. You must then add a further 10% to the tax deduction rate stated in the table. The preliminary tax deduction rate is therefore equivalent to 110% of the rate stated in the table.

- [Tax tables \(in Swedish\)](#)

### Example

You intend to pay Ari his first monthly salary. He has submitted a preliminary income tax (A-tax) notification to the Swedish Tax Agency, but has not received a decision notice from us yet. Ari's gross salary is SEK 28,000 per month. Tax table 32 corresponds to the municipal tax applicable in the area in which you carry out your business activities. According to the tax table, a preliminary tax deduction of SEK 5,930 applies, and 110% of that amount is SEK 6,523. You therefore need to deduct SEK 6,523 from Ari's gross salary of SEK 28,000, and pay him a net salary of SEK 21,477.

If you have deducted preliminary tax at a higher rate when paying an employee compensation for work before they have received a decision notice from us regarding A-tax or SINK, you should declare the deduction you have made in your next PAYE return.

When your employee has received an A-tax decision notice from us, you should use the tax table stated in the notice when making future salary payments. Do not correct any details regarding deducted tax that you have provided in your previous PAYE returns.

Once you have been notified of a SINK decision, comply with it when making future salary payments. Do not correct any details regarding deducted tax that you have provided in your previous PAYE returns. If you have paid an employee a salary before the Swedish Tax Agency has reached a decision regarding SINK, and you have deducted and declared more tax (in your monthly PAYE return) than the SINK amount due, your employee will be able to submit a request for a refund of the excess amount. If you have deducted less tax from compensation than the required amount, as an employer you may be liable for arrears.

## How to calculate employer contributions

You must declare and pay employer contributions on compensation for work in Sweden. Employer contributions are generally paid at the rate of 31.42%. However the rate may be lower depending on the employee's age.

- [Employer contributions](#)

If an employee shows you documentation confirming that they are covered by another country's social security system, you do not need to pay any social security contributions for that individual to the Swedish Tax Agency. You must pay the social security contributions due to the relevant country. This does not affect your obligation to deduct preliminary tax from compensation for work.

## How to file your PAYE tax returns

### Filing PAYE tax returns

When you pay compensation for work, you must declare salaries, employer contributions and deducted tax in a monthly PAYE tax return.

- [Filing a PAYE tax return](#)

### How to fill in a PAYE return if an employee does not have a personal identity number or coordination number

If you do not have any personal identity number or coordination number details for an employee, you enter their date of birth followed by a three-digit number of your choice in the following format: YYYYMMDDnnn. If you have several employees with the same date of birth, choose a unique three-digit number for each individual.

You must also enter the following details:

- given name
- surname
- street address, postcode and town/city (or address abroad and country code)
- Tax Identification Number (TIN), the employee's tax registration number
- place of birth and country code for place of birth
- citizenship

If you do not know when an employee was born, you should enter a number (comprising a maximum of 50 digits) of your choice under "Annan identitet" ("Other identifier). You must assign a unique number to every employee.

- [How to fill in the PAYE tax return – box by box](#)

If you cannot submit the necessary details digitally, you can download and print out PAYE tax return forms SKV 4786 (Main statement form) and SKV 4788 (Individual statement form). If you do not have a personal identity number or coordination number for an employee, you should enter their date of birth or another identifier in box 215, and fill in their name, address, place of birth, citizenship and Tax Identification Number (TIN) in the relevant boxes.

- [PAYE-tax return: Main statement form \(SKV 4786\)](#)
- [PAYE-tax return: Individual statement form \(SKV 4788\)](#)

### **Example 1: Your employee has submitted a preliminary income tax (A-tax) notification**

You have employed Elsa. She is resident in Spain but is going to work for you in Sweden for nine months. Elsa has submitted a preliminary income tax (A-tax) notification to us but has not yet received a decision notice regarding the preliminary tax that should be deducted from her salary payments. You deduct tax at a higher rate when making Elsa's first salary payment on 25 March. When you file your PAYE return for March on 12 April, you enter

- Elsa's date of birth in box 222
- her given name and surname in boxes 216 and 217 respectively
- her address in boxes 218, 219 and 220
- her Tax Identification Number (TIN) in box 252

- Spain's TIN country code in box 076
- Elsa's place of birth in box 077
- the country code for her place of birth in box 078
- the country code for the non-Swedish citizenship in box 081.

If you cannot file your PAYE return electronically, you can submit SKV 4788 (Individual statement form) and 4786 (Main statement form) instead. You enter Elsa's date of birth in box 215 and fill in her name and address details in the relevant boxes. You also enter her Tax Identification Number (TIN) in box 252, Spain's TIN country code in box 076, place of birth in box 077, the country code for Elsa's place of birth in box 078 and the country code, non-Swedish citizenship in box 081.

You declare Elsa's gross salary in box 011 and the preliminary tax deducted from her salary payment in box 001.

When it's time for you to make Elsa's second salary payment on 25 April, she has received an A-tax decision notice from us, and we have also assigned her a coordination number. You deduct A-tax from her salary at the rate specified in our decision notice. You then enter her coordination number in box 215 in your PAYE return, her gross salary in box 011, and the amount of tax you have deducted in box 001. You also enter her Tax Identification Number (TIN) in box 252 and Spain's TIN country code in box 076.

#### **Example 2: You or your employee have applied for special income tax for non-residents (SINK).**

You have employed Hans, who is going to work for you for five months. He lives in Germany and has applied to be registered for SINK. Hans has an A1 certificate confirming that he will be covered by the German social security system while he is working in Sweden. You do not therefore have to pay employer contributions on his salary in Sweden. You have to deduct preliminary tax at a higher rate from Hans's first salary payment since you have not been shown a decision notice issued by the Swedish Tax Agency. When you file your PAYE return, you enter

- Hans's date of birth in box 222
- his given name and surname in boxes 216 and 217 respectively
- his address details in boxes 218, 219 and 220
- his Tax Identification Number (TIN) in box 252
- TIN country code in box 076
- place of birth in box 077
- country code for place of birth in box 078
- the country code "medborgarskap ej svenskt" ("non-Swedish citizenship") in box 081.

If you cannot file your PAYE return electronically, you can file it on paper by submitting SKV 4788 (Individual statement form) and SKV 4786 (Main statement form) instead. You enter Hans's date of birth in box 215, fill in his name and address details in the relevant boxes, his Tax Identification Number (TIN) in box 252, TIN country code in box 076, place of birth in box 077, country code for place of birth in box 078 and the country code "medborgarskap ej svenskt" ("non-Swedish citizenship") in box 081.

You declare Hans's gross salary in box 131, and the tax deducted on his salary payment in box 001.

Once the Swedish Tax Agency has issued a decision notice regarding SINK and assigned Hans with a coordination number, you must deduct preliminary tax from all his future salary payments in accordance with the SINK decision. You then enter his coordination number in box 215 in your PAYE return, his gross salary in box 131, and the amount of preliminary tax you have deducted in box 274. You also enter his Tax Identification Number (TIN) in box 252 and the country code "medborgarskap ej svenskt" ("non-Swedish citizenship") in box 081.

## **What you and your employee need to consider at the start of a new calendar year, or if circumstances change**

### **As an employer, you should consider the following**

#### **SINK: the start of a new calendar year or period of work in Sweden**

The Swedish Tax Agency determines the level of special income tax for non-residents (SINK) your employee should pay on the basis of the year, employer and period of work in question. At the start of each new calendar year, you or your employee must apply for them to be registered for special income tax for non-residents (SINK).

- [Application for special income tax for non-residents– SINK](#)
- [Application form: Special income tax for non-residents \(SKV 4350\) \(in Swedish\)](#)

For each new period of work or assignment in Sweden, you or your employee must apply for them to be registered for special income tax for non-residents (SINK). If you extend your employee's period of employment, you or your employee must submit a new SINK application. We will then send you a decision notice relating to the revised period of employment.

If your employee has received a decision notice from us regarding SINK, but is going to stay in Sweden for one year or longer, they must submit an A-tax notification to the Swedish Tax Agency. We will then send them a decision notice. As an employer, you must deduct preliminary tax (A-tax) from the salary payments you make to your employee in accordance with this decision notice. Do not correct any details regarding deducted preliminary tax that you have provided in your previous PAYE returns. You can ask your employee to show you the decision notice, which will indicate the relevant tax table or a special calculation basis (tax adjustment). Alternatively, you can request information about the tax rate that applies to your employee's compensation via our e-service "Fråga om skatteavdrag" ("Request information on deducted tax").

- [Notification of preliminary income tax \(A-tax\)](#)
- [Registration for preliminary income tax \(A-tax\) \(SKV 4402\)](#)
- [Request information on deducted tax \(in Swedish\)](#)

## Your employee should consider the following

### A-tax: new calendar year

If your employee is not listed in the Swedish Population Register, they must submit a preliminary income tax (A-tax) notification to us at the start of each new calendar year.

- [Notification of preliminary income tax \(A-tax\)](#)
- [Application for preliminary income tax \(A-tax\) \(SKV 4402\)](#)

If your employee stays in Sweden for at least 12 months, and they fulfil all population registration requirements, they might be required to be listed in the Swedish Population Register. If so, they will be assigned a personal identity number. This will replace their coordination number number, and the data will be combined. Once we have completed this population registration process, it is sufficient for your employee to order an A-tax certificate from us. They are therefore not required to submit a registration for preliminary income tax (A-tax).

- [Moving to Sweden](#)
- [A-tax certificate \(in Swedish\)](#)

### SINK: a new calendar year, a further stay in Sweden, or another employer

Your employee or their current employer must apply for them to be registered for special income tax for non-residents (SINK) at the start of each new calendar year. The same applies if they switch to a new employer, and each time they come to stay in Sweden.

- [Application for special income tax for non-residents \(SINK\)](#)
- [Application form: Special income tax for non-residents \(SKV 4350\)](#)

If you extend your employee's period of employment, you or your employee must submit a new SINK application. We will then send you a decision notice relating to the revised period of employment.

If your employee has received a decision notice from us regarding SINK, but is going to stay in Sweden for six months or longer, they must submit an A-tax notification to the Swedish Tax Agency.

- [Notification of preliminary income tax \(A-tax\)](#)
- [Registration for preliminary income tax \(A-tax\) \(SKV 4402\)](#)



If your employee stays in Sweden for at least 12 months, and they fulfil all population registration requirements, they might be required to be listed in the Swedish Population Register. If so, they will be assigned a personal identity number. This will replace their coordination number number, and the data will be combined. They are therefore not required to submit a preliminary income tax (A-tax) notification to us.

Your employee's income is taxable in accordance with the Swedish Income Tax Act (i.e., subject to A-tax). They must file a tax return by 2 May of the year following the income year in question.

- [Moving to Sweden](#)

#### **Employees who choose to pay preliminary income tax (A-tax) in accordance with the Swedish Income Tax Act instead of SINK.**

If your employee chooses to pay preliminary income tax (A-tax) in accordance with the Swedish Income Tax Act instead of SINK, you or your employee must submit a new SINK application. You must state in your application that this employee would like their income to be taxed in accordance with the Swedish Income Tax Act instead of the SINK regulations. If you apply via our e-service, you select the relevant tax option on the online form. If you apply via form SKV 4350, you should state your wishes under "further information" ("övriga upplysningar").

Your employee can request a review of the Swedish Tax Agency's decision regarding SINK or taxation in accordance with the Swedish Income Tax Act. The Swedish Tax Agency will adjust the amount of tax due retroactively. A review request must be submitted to the Swedish Tax Agency within six years of the end of the income year in question.

- [Review request \(SKV 6891\) \(in Swedish\)](#)
- [Application for special income tax for non-residents \(SINK\)](#)
- [Application – Special income tax for non-residents \(SKV 4350\)](#)

#### **If your employee's address changes**

If your employee has a coordination number and their contact address changes, they must inform the Swedish Tax Agency of their new address. They can provide a contact address in Sweden or another country. Your employee can notify us of their contact address using form SKV 7542. If their coordination number has been marked as inactive, they are not required to provide us with a contact address.

- [Coordination number – contact address \(SKV 7542\) \(in Swedish\)](#)
- [Coordination numbers](#)

If your employee ends their employment with you and their address changes, they must notify us of their new address. It is important for us to register employees' current address details so that we can send them a tax return, for example.

#### **Who needs to file income tax returns?**

If your employee is staying in Sweden for six months or longer, they must file a tax return by 2 May of the year following the income year in question. If your employee chooses to pay preliminary income tax (A-tax) in accordance with the Swedish Income Tax Act instead of SINK, they must also file a tax return in Sweden.

If your employee's income is due to be taxed in accordance with the SINK regulations, special income tax for non-residents is payable at 25%. SINK is a definitive (final) state income tax. Since SINK is definitive, your employee should not file an income tax return.

- [Do I need to file a tax return?](#)
- [How to file your tax return](#)
- [Declaring taxes – for individuals](#)

## Use our e-service

You do not need Swedish e-identification to use our e-services. However, you must have an e-mail address in order to request a temporary login code.

[Anmälan om preliminär A-skatt](#)

Öppettider: 00-24

[Ansökan om särskild inkomstskatt](#)

Öppettider: 00-24

## Kontakta oss

[0771-567 567](#)

- [Kontakt och öppettider](#)

## Hitta snabbt

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- [Jobba hos oss](#)
- [Om webbplatsen](#)
- [Kakor \(cookies\)](#)
- [API:er och öppna data](#)

- [Rättslig vägledning External link.](#)
- [Behandling av personuppgifter](#)
- [Facebook](#)
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- [Fler nyheter](#)

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